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**STATE BOARD OF EQUALIZATION**

August 27, 1965

Gentlemen:

This is in reply to your letter of August 24 regarding the prescription medicines. For your information we enclose a copy of sales and use tax Ruling 22, Pharmacists and Prescription Medicines.

As indicated in paragraph (b), medicines are defined as including " ... any substance or preparation intended for use by external or internal application to the human body in the diagnosis, cure, mitigation, treatment or prevention of disease and which is commonly recognized as a substance or preparation intended for such use."

Under the ruling, such items as sutures which remain or are dissolved in the body, and bone plates or screws which remain in the body, are regarded as medicines. If the substances used in the "glucose tolerance test" are used by a physician or surgeon by internal application to the human body in the diagnosis of disease, they are regarded as medicines under paragraph (b) of Ruling 22.

Very truly yours,

George A. Trigueros  
Associate Tax Counsel

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